



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

*On the MUNICIPAL EXPENDITURE of the BOROUGH of BIRMINGHAM.**By THOMAS AVERY, Esq.*

[Read before Section F, British Association, Birmingham, September, 1865.]

THE intention of this paper is to submit a brief history of the municipal expenditure of Birmingham, with the view of comparing the progress of the town in wealth and population with its increase in taxation, expenditure, and the amount of its public debt.

The examination of this subject will necessarily involve the attentive consideration of many uninviting details, but the student of statistics can never be more usefully employed than in ascertaining the amount, proportion, and distribution of taxation, and its influence upon the general welfare.

As the English are emphatically a self-governing community, not only in imperial legislation but in parochial, county, and municipal affairs, there is therefore the greater need that accurate knowledge and sound views, on the subject of taxation, should be diffused through all the governing classes, and I am anxious to contribute my share of effort in endeavouring to do this for Birmingham.

Previously to the incorporation of the borough the town was governed by commissioners, under different Acts of Parliament, the last of which was obtained in the 9th year of the reign of King George IV, and was entitled "An Act for better paving, lighting, watching, cleansing and otherwise improving the town of Birmingham, in the county of Warwick, and for regulating the police and markets of the said town."

The commissioners, by an Act of Parliament framed in the year 1851, transferred to their successors a public debt of about 112,250*l.*, and an equivalent in valuable property described in the following schedule:—

	Cost. £
Part of Public Office	12,700
" Smithfield Market	11,500
The Horse Shoe, St. Martin's Lane	5,200
St. Martin's Meat Market	3,500
Market Hall	73,266
" rights and tolls	12,500
Town Hall	69,521
Wharf in Shadwell Street	2,500
Property, High Street and New Meeting Street	2,754
Wharf in Lancaster Street	1,250
Property in Park Street	1,600
<hr/>	
	<u>196,291</u>

Therefore, for a public debt of about 112,250*l.*, the old commissioners transferred to the present municipal corporation property of the value of about 196,291*l.*, besides having accomplished various important street improvements, among which may be noted the purchase and removal of the gateway and the two houses at the east end of New Street, one of which was long occupied by our quaint and pleasant historian Hutton, at a yearly rental of 8*l.* He informs us that he removed there in the year 1750, from No. 6, Bull Street, the lesser part of which shop he occupied as a bookseller, for a weekly payment of 1*s.*

The commissioners also purchased and removed an ancient hostelry, the Wheat Sheaf Inn, which, with numerous shops, obstructed and disfigured the Bull Ring, and also other tenements clustering round the walls of St. Martin's church; besides completing several miles of sewers, forming the commencement of the present system of drainage.

It was a constant subject of reproach to the commissioners that they were a self-elected body, but though it is true that their election was based upon this objectionable principle, it is nevertheless also true that they appear to have discharged their difficult and important functions with wisdom, success, and sagacity; and, as a member of the present corporation, which conducts public affairs upon a scale of far greater magnitude, and possesses much more extensive powers than its predecessors, it is with peculiar pleasure that I submit this cursory notice of their proceedings.

A table is annexed of the financial results of the concluding five years of the separate government of the commissioners, from 1835 to 1839. In all of the following calculations it has been found convenient to give the population of the present limits of the *borough*, as nearly as it could be ascertained, but the table of the expenditure of the commissioners has been formed upon the population of the *parish*.

The population of the decennial periods has been taken in both cases from the census tables, and that of the intermediate years has been ascertained by a percentage thereon.

TABLE A.

	Population.	Yearly Payments.	Amount per Head.		
			£	s. d.	
1835.....	159,802	26,847		4 5	
'36.....	163,366	27,240		4 4	
'37.....	166,966	33,209		5 3	
'38.....	170,704	30,216		4 8	
'39.....	174,493	31,154		4 9	
1840.....	178,456	35,140		5 1	
'41.....	182,922	36,939		5 3	
'42.....	187,435	40,660		5 6	
'43.....	192,102	53,849		6 7	
'44.....	196,844	78,775		9 3	

During the next ten years the population and expenditure increased as in—

TABLE B.

	Population.	Yearly Payments.	Amount per Head.
1845.....	201,789	58,445	s. d. 7 6
'46	206,827	67,697	7 7
'47	211,991	83,987	9 2
'48.....	217,284	70,363	7 6
'49.....	222,709	70,610	7 6
1850.....	228,259	98,836	9 10
'51	232,841	101,717	9 9
'52.....	238,615	104,527	8 9
'53.....	244,574	123,379	10 2
'54.....	250,683	131,723	10 6

Continuing these calculations for the ensuing ten years, there is the same large increase in the numbers of the population, but accompanied by a disproportionate augmentation of the public expenditure.

TABLE C.

	Population.	Yearly Payments.	Amount per Head.
1855.....	256,943	135,283	s. d. 10 6
'56.....	263,363	123,814	9 5
'57.....	268,695	142,909	10 7
'58.....	275,406	137,644	10 —
'59.....	282,288	135,053	9 7
1860.....	289,340	145,310	10 —
'61.....	296,076	104,183	7 2
'62.....	303,777	155,644	10 3
'63.....	310,966	157,996	10 2
'64.....	318,732	172,211	10 10

Taking the average population and amount of expenditure, we have the following results for three decennial periods:—

TABLE D.

	Average Amount of Taxation per Head.
1835-44.....	s. d. 5 6
'45-54.....	8 10
'55-64.....	9 10

Though the population had increased from 159,802 in 1835 to 318,732 in 1864, the increase in the cost of local government, in the same period, had been so much out of proportion thereto, that whilst it was 4s. 5d. per head in 1835, it had become 10s. 10d. per head in 1864. Surely this grave fact eminently deserves the most anxious consideration of the members of the council of this borough, and of all who wish well to municipal institutions. For many years this town has enjoyed a remarkable measure of almost uninterrupted prosperity, which has enabled the burgesses to support this heavy taxation with comparative ease; but should we again be visited with bad times, it is to be feared that it would be felt as a grievous calamity. It is, however, satisfactory to observe, that for the last several years the taxation per head has been nearly stationary, and it may be hoped that it will now begin to diminish.

To give a correct view of the magnitude and variety of the subjects comprehended within the jurisdiction of the corporation, statements are appended of the income and expenditure for the year 1864, from which it will be perceived that several expensive items are included in the present municipal government, such as public baths and parks, free libraries, and a borough cemetery which did not come within the scope either of the proceedings or the powers of the commissioners. (See Appendix, pp. 88—91.)

TABLE E.—*Giving the Amount of the Net Unpaid Balances of the Public Debt and the Annual Charges thereon.*

	Debt.	Annual Interest and Repayment of Principal.	
		£	£
1852.....	297,950	17,886	
'53.....	353,975	18,786	
'54.....	366,095	21,698	
'55.....	436,656	25,941	
'56.....	436,678	27,945	
'57.....	448,292	28,511	
'58.....	437,286	30,611	
'59.....	467,002	33,707	
1860.....	489,027	34,107	
'61.....	526,841	28,143	
'62.....	581,269	43,072	
'63.....	597,014	45,793	
'64.....	638,303	49,192	

From this statement it will appear that the increase has been as follows:—

TABLE F.

	1852.	1864.	Increase.	Percentage Increase.
Population	238,615	318,732	80,117	34
Rateable value	£ 679,750	£ 981,500	£ 301,750	45
Income (Table K)	2,080,817	3,199,298	1,118,481	54
Debt	297,950	638,303	340,353	114
Interest and repayments } on account of debt }	17,886	49,192	31,306	175

In a former table the amount of the debt was stated, and a schedule given of the property transferred by the commissioners to the corporation, and another schedule is here added of the property now in the possession of the corporation, with its approximate value, and also of the important public works and improvements executed by that body:—

	Cost. £
Sewerage works	170,000
Borough Gaol	79,800
Lunatic Asylum	100,000
Baths and Washhouses	46,527
Police Stations	11,793
Part of Public Offices	13,657
Aston Park	19,241
Part of Smithfield Market	20,000
Adderley Park, the gift of C. B. Adderley, Esq., say....	10,000
Public Libraries	8,556
Borough Cemetery	41,265
Park Street	2,000
Ann Street and Congreve Street	39,162
Bell Street	6,450
Smallbrook Street	4,500
Temple Row	1,466
Granville Street	4,260
Heath Mill Lane	7,976
Great Barr Street	1,957
Charles Henry Street	307
Smithfield Street	13,106
Tonk Street	8,159
Pershore Street	3,452
* Worcester Street and New Street	29,050
Permanent works, including paving, flagging and } sewers outlet	55,139
	697,823
Property received from commissioners (see p. 78)	196,291
	<u>894,114</u>

* Surplus land not yet sold.

In further confirmation and illustration of the increased and increasing pressure of the public debt, and the large proportion of the general revenue which it is gradually absorbing, the following table is submitted. As a convenient and easily understood arrangement, the receipts of the improvement rate only are furnished, that being the chief and most legitimate source of income; but the payments on account of the debt comprehend the whole of the charges thereon, that is to say, those of the municipal and street improvement rates are also included, and the same principle is observed throughout the calculation.

TABLE G.

	Receipts from Improvement Rate.	Charges on Account of Debt.	Income from the Two Shilling Improvement Rate.	Proportion of the Two Shilling Improvement Rate absorbed by Charges on Account of Debt.	Proportion of the Two Shilling Improvement Rate available as General Income.
	£	£	£	s. d.	s. d.
1852.....	54,849	17,886	36,963	— 8	1 4
'53.....	54,501	18,786	35,715	— 8	1 4
'54.....	60,944	21,698	39,246	— 8	1 4
'55.....	67,272	25,941	41,331	— 9	1 3
'56.....	67,220	27,945	39,275	— 10	1 2
'57.....	75,353	28,511	46,842	— 9	1 3
'58.....	79,260	30,611	48,649	— 9	1 3
'59.....	78,610	33,707	44,903	— 10	1 2
1860.....	82,547	34,107	48,440	— 10	1 2
'61.....	55,783	28,143	27,640	1 —	1 —
'62.....	83,561	43,072	40,489	1 —	1 —
'63.....	87,607	45,793	41,814	1 —	1 —
'64.....	89,638	49,142	40,446	1 1	— 11

As a collateral branch of this subject, it may not be inappropriate to furnish a table of the amounts levied by the overseers of the poor, and also of the proportion of them absorbed by the borough rate for municipal purposes, and which is entirely under the control of the corporation. It is much to be desired that this singular anomaly should be speedily abolished, that the corporation should be authorised to collect the whole of its own rates, and that the entire system of municipal taxation should be simplified and consolidated.

TABLE H.

	Total Amount of Poor Rate Collected.	Proportion Paid to Corporation for Borough Rate.	Proportion Available for Relieving the Poor.	Per Head.
				£ s. d.
1849.....	70,073	26,690	43,383	5 2
1850.....	70,503	38,757	31,746	3 8
'51.....	73,193	39,572	33,621	3 10
'52.....	58,095	35,615	22,480	2 6
'53.....	51,298	30,218	21,080	2 4
'54.....	88,860	34,247	54,613	5 11
'55.....	72,971	22,521	50,450	5 4
'56.....	88,956	39,072	49,884	5 2
'57.....	88,303	37,914	50,389	5 1
'58.....	91,078	43,584	47,494	4 9
'59.....	81,479	35,505	45,974	4 6
1860.....	71,123	30,881	40,242	3 11
'61.....	85,986	36,443	49,543	4 8
'62.....	125,688	39,868	85,820	7 11
'63	103,820	46,376	57,444	5 2
'64.....	118,712	47,139	71,573	6 4

TABLE J.—*Showing the Rateable Value of the Property of the Borough, from 1855 to 1864.*

	Rateable Value. £
1855	739,750
'56	762,510
'57	841,330
'58	853,340
'59	864,490
1860	880,980
'61	899,230
'62	927,730
'63	959,590
'64	981,500

The annexed Table K describes the amounts assessed to property

and income tax, and will probably excite considerable interest, as affording information of the progress of the town in wealth and prosperity :—

	Population.	Amount of Assessment of Property and Income Tax.	Per Head.
		£	£ s. d.
1850.....	228,259	1,814,508	7 19 -
'51.....	232,841	1,904,826	8 3 7
'52.....	238,615	2,080,817	8 14 5
'53.....	244,574	2,170,722	8 17 6
'54.....	250,683	2,409,549	9 8 11
'55.....	256,943	2,459,137	9 11 5
'56.....	263,363	2,396,452	9 2 -
'57.....	268,695	2,568,607	9 11 2
'58.....	275,406	2,614,951	9 9 11
'59.....	282,288	2,662,221	9 8 7
1860.....	289,340	2,692,572	9 6 2
'61.....	296,076	2,923,829	10 1 3
'62.....	303,377	3,006,445	9 18 2
'63.....	310,966	3,049,580	9 16 1
'64.....	318,732	3,199,298	10 - 9

The amount of national taxation does not necessarily form any part of this inquiry, but it may nevertheless be instructive to notice it, and the following tables are therefore subjoined, which have been taken from a valuable article contributed by Professor Leone Levi to the *Journal of the Statistical Society*.*

TABLE L.—United Kingdom, Population and Taxes, 1801 to 1858.

	Population.	Taxes.	Per Head.
		£	£ s. d.
1801-10	17,000,000	57,000,000	3 7 1
'11-20	20,000,000	74,000,000	3 14 0
'21-30	22,500,000	58,000,000	2 11 6
'31-40	25,500,000	51,000,000	2 0 9
'41-50	27,000,000	55,000,000	2 0 8
'50-58	28,000,000	60,000,000	2 2 1

TABLE M.—Population and Wealth.

	Population.	Wealth.	Per Head.
		£	£
1801.....	16,000,000	1,800,000,000	112
'11.....	18,000,000	2,100,000,000	116
'41.....	27,000,000	4,000,000,000	150
'58.....	29,000,000	6,000,000,000	206

* Vol. xxiii, pp. 37, *et seq.* The sums entered in Table M as "Wealth," and in Table N as "Income," are only estimates.—ED. S. J.

TABLE N.—*United Kingdom Population and Income.*

	Population.	Income.	Per Head.	
			£	s.
1800.....	16,000,000	230,000,000	14	7
'41.....	27,000,000	450,000,000	16	15
'58.....	29,000,000	600,000,000	20	15

In examining the figures of the three latter tables, we discern one of the chief causes of the public tranquillity and contentment which now so happily prevail. Associated with this marvellous development of national wealth there is a diminished taxation, in other words, there is less to pay and more to pay it with; so that the burthen of it is therefore easily supportable, as compared with the pressure of former years, and it is much to be desired that the same results should be sought and achieved by our local municipal government.

It has been seen that the expenses of the corporation for 1864 were 10s. 10d. per head, and as in addition thereto the cost of relieving the poor in the same year was 6s. 4d., it follows that we have altogether the very serious expenditure of 17s. 2d. per head. The introduction of railways and of steam navigation, and the removal of some of the restrictions upon trade, are bringing us more and more into competition with the cheap labour and lightly taxed population of other countries; so that an economical administration of the public affairs of the town, or the absence of it, may therefore exercise an important influence upon the permanent welfare of this busy and industrious community.

In bringing this paper to a close, an attentive consideration of the subject appears to lead to the following conclusions:—

1. That the progress of the town in wealth and population has been enormous, but that the amount of taxation and of municipal expenditure has increased in still greater proportions.
2. That the public debt, especially, appears to have excessively increased, owing to the rapidity with which public works and various improvements have been executed, thereby imposing heavy burdens upon the present generation of ratepayers.
3. That it would have been desirable to have omitted some of the least important of these undertakings, and to have extended the others over a longer period of time, and that for the future they should either be suspended altogether, or proceeded with more slowly and deliberately.
4. That this increased taxation does not appear to have materially

interrupted the progress and prosperity of the town; but in the event of any continued depression of trade, it would be almost insupportable by large numbers of the ratepayers, and that therefore the utmost vigilance and caution should be constantly exercised to control and diminish its amount.

APPENDIX.

I.—MUNICIPAL ACCOUNTS, BIRMINGHAM. *General Statement of Income*

Income.	—	Received.	Accrued but not Received.	Total Income.
	£ s.	£ s.	£ s.	£ s.
Borough rate, viz.—				
Birmingham overseers	46,757 18			
Less transfers to free libraries	1,386 9			
		44,279 17	1,091 13	45,371 10
Aston overseers	11,586 11			
Less transfers to free libraries	342 7			
		9,545 10	1,698 13	11,244 4
Edgbaston overseers	5,791 8			
Less transfers to free libraries	188 5			
		5,603 3	—	5,603 3
		59,428 11	2,790 7	62,218 17
Third instalment of borough rate, amounting to 63,091 <i>l.</i> 12 <i>s.</i> , made 17th March, 1863, payable 15th October, 1863	15,772 18	—	—	—
Fourth instalment, payable 15th January, 1864	15,772 18	—	—	—
First instalment of borough rate, amounting to 65,180 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> , made 15th March, 1864, payable 15th April, 1864	16,295 1	—	—	—
Second instalment, payable 15th July, 1864	16,295 1	—	—	—
	64,135 18			
Less transfers to free libraries	1,917 1	—	—	—
	62,218 17			
Her Majesty's Treasury—				
Prosecutions of assizes and sessions	—	—	2,947 8	2,947 8
Removal of transports	—	—	92 17	92 17
Maintenance of prisoners	—	1,602 17	1,425 18	3,028 16
Police pay and clothing	—	5,508 3	—	5,508 3
Borough Gaol	—	1,490 10	—	1,490 10
Kent Street Baths and Washhouses	—	1,442 1	65 15	1,507 16
Woodcock Street Baths	—	629 1	28 17	657 18
Northwood	—	1,097 11	57 14	1,155 5
Calthorpe Park	—	24 10	8 15	33 5
Adderley	—	21 —	5 5	26 5
Rents	—	368 3	26 16	394 19
Fines	—	— 1	—	— 1
Penalties on summary convictions	—	652 9	—	652 9
Magistrates' clerks' fees	—	2,442 5	69 12	2,511 17
Weights and measures	—	277 9	24 12	302 1
Gas meters	—	185 2	14 10	199 13
Burgess lists	—	2 15	1 19	4 14
Constables' services	—	248 13	64 7	312 19
Prison beds	—	5 2	—	5 2
Old stores sold	—	16 2	3 7	19 9
Miscellaneous	—	28 7	4 4	32 11
	—	75,470 12	7,632 3	83,102 15

APPENDIX.

and Expenditure from 1st September, 1863, to 1st September, 1864.

Expenditure.	Paid.	Incurred but not Paid.	Total Expenditure.
	£ s.	£ s.	£ s.
Police salaries	580 1	—	580 1
,, wages	20,113 14	—	20,113 14
,, medical aid	128 16	—	128 16
,, gratuities	21 15	—	21 15
,, contingencies	419 14	87 8	507 2
,, clothing	1,546 2	474 14	2,020 16
,, lanterns	205 8	37 16	243 4
Rent of offices and stations	164 5	—	164 5
Rents, taxes, and insurance	96 13	—	96 13
Income tax on loans' interest	305 5	—	305 5
Coal, gas and water	374 12	39 —	413 12
Printing, stationery, and advertising	888 6	—	888 7
Repairs, furniture, and fittings	413 3	22 18	436 1
Burgess lists	104 7	49 19	154 5
Bankers' charges (less interest)	301 1	—	301 1
Coroners' inquests	1,627 13	—	1,627 13
Prosecutions at assizes and sessions	2,499 6	—	2,499 6
Second court of quarter sessions	105 —	—	105 —
Clerk of the peace fees	46 1	241 9	287 10
County of Warwick	2,238 2	—	2,238 2
Compensation annuities	370 14	—	370 14
Borough lunatic patients	238 15	—	238 15
Salaries	3,924 14	—	3,924 14
Magistrates' clerks' salaries	2,100 —	—	2,100 —
Municipal elections	94 3	—	94 3
Law and professional charges	39 13	—	39 13
Incidental and petty expenses	87 7	—	87 7
Weights and measures	671 13	—	671 13
Gas meters	219 1	—	219 1
Prison, Moor Street	35 17	8 16	44 13
Calthorpe Park	92 19	2 15	95 14
Adderley „	97 15	—	97 15
Aston „	—	182 1	182 1
Borough Gaol	9,096 6	1,185 8	10,281 14
Kent Street Baths and Washhouses	1,352 16	187 16	1,540 12
Woodcock Street Baths	902 8	58 9	960 17
Northwood „	790 10	66 9	856 19
Gaol—loans repayment	2,900 —	—	2,900 —
,, interest on loans	1,430 —	—	1,430 1
Asylum—loans repayment	3,600 —	—	3,600 —
,, interest on loans	2,385 9	—	2,385 9
Baths—loans repayment	833 7	—	833 7
,, interest on loans	1,535 —	—	1,535 —
Police stations	504 6	—	504 6
Public office	431 8	—	431 8
General improvement	1,529 18	—	1,529 18
Borough cemetery	1,676 10	—	1,676 10
	69,119 12	2,644 18	71,764 11
Provision for the repayment of municipal loans	—	4,089 1	
,, „ cemetery „	—	1,333 6	5,422 8
Disallowances by Her Majesty's Treasury on account of prosecutions at sessions from June, 1862, to June, 1863	—	—	77,186 19
	—	—	322 8
Balance, income over and above expenditure	—	—	77,509 7
	—	—	5,593 8
	—	—	83,102 15

II.—BOROUGH IMPROVEMENT ACCOUNT, BIRMINGHAM. *General Statement*

Income.	Received.	Accrued but not Received.	Total Income.
Borough improvement rate, 1860	£ s. — 16	£ s. —	£ s. — 16
" " '62	135 10	—	135 10
" " '63	22,095 6	1,304 14	23,400 —
" " '64, being two- thirds of estimate 72,525 <i>l.</i>	43,898 —	4,452 —	48,350 —
Town hall	117 6	—	117 6
Rents	108 9	43 18	152 8
Interest, bankers	771 18	—	771 18
General Market	5,115 13	103 12	5,219 5
Vault rents	667 19	26 12	694 11
Smithfield Market	2,144 6	42 19	2,187 5
St. Martin's "	284 18	5 12	290 11
Machine	208 11	3 —	211 11
Pound fines	44 17	2 13	47 11
Night soil and manure	3,362 12	974 19	4,337 10
Stock and old stores sold	20 1	—	20 —
Repayment of improvement expenses	2,272 —	347 18	2,619 18
Bordesley Wharf	35 19	2 11	38 9
Hackney carriage licenses	159 12	—	159 12
Slaughter houses licenses and receipts	27 16	—	27 16
Penalties on summary convictions	137 4	—	137 4
Miscellaneous	4 15	—	4 15
Dividends on sinking fund investment	714 18	—	714 18
Balance expenditure over and above income	82,328 6	7,310 8	89,638 14 5,808 2
	—	—	95,446 16

III.—STREET IMPROVEMENT ACCOUNT, BIRMINGHAM. *General Statement*

Income.	Received.	Accrued but not Received.	Total Income.
Street improvement rate, 1860	£ s. 4 18	£ s. —	£ s. 4 18
" " '63	1,791 11	133 9	1,925 —
" " '64, being two- thirds of estimate, 8,955 <i>l.</i>	4,342 —	628 —	5,970 —
Rents	424 12	39 1	463 14
Interest, bankers	524 12	—	524 12
Dividends on sinking fund investments	416 1	—	416 1
	8,503 14	800 10	9,304 5

of Income and Expenditure from 1st September, 1863, to 1st September, 1864.

Expenditure.	Paid.	Incurred but not Paid.	Total Expenditure.
	£ s.	£ s.	£ s.
Interest on loans	9,263 5	—	9,263 5
commissioners' bonds	5,162 6	—	5,162 6
Annuities	419 8	—	419 8
Income tax on loans, interest, &c.	449 13	—	449 13
Salaries	1,148 17	—	1,148 17
Collecting rates	1,440 1	87 9	1,527 11
Appeals against rating	43 11	—	43 10
Law and professional charges	2,126 11	5,051 5	7,177 16
Rent, rates, coal and gas	1,230 10	—	1,230 10
Repairs, furniture and fittings	181 8	—	181 8
Printing, stationery and advertising	526 —	—	526 —
Town hall	228 10	350 —	578 10
Incidental and petty expenses	50 14	—	50 14
Pensions and gratuities	29 6	—	29 6
General Market	1,747 7	332 18	2,080 5
Smithfield ,	796 7	137 6	933 13
St. Martin's ,	226 9	—	226 9
Machine	69 15	—	69 15
Repairing streets and roads	23,697 11	2,776 19	26,474 10
Cleansing streets	7,146 15	—	7,146 15
Water supply	203 2	14 14	217 16
Watering streets	2,288 17	115 —	2,403 17
Public lamps	411 8	10,818 10	11,229 18
Outlay and repairs on stock	1,608 14	83 4	1,691 18
Removing night soil	9,989 4	216 19	10,206 3
Bordesley Wharf	46 1	—	46 2
Removing nuisances	924 1	22 2	946 3
Hackney carriages	24 1	—	24 1
Slaughter houses	8 —	—	8 —
	71,487 12	20,006 6	91,493 19
Sinking fund for repayment of loans and bonds	—	—	3,238 —
Dividends on ditto	—	—	714 17
	—	—	95,446 16

of Income and Expenditure from 1st September, 1863, to 1st September, 1864.

Expenditure.	Paid.	Incurred but not Paid.	Total Expenditure.
	£ s.	£ s.	£ s.
Interest on loans and purchase monies	5,095 13	16 5	5,111 19
Income tax on loans' interest	152 3	—	152 3
Ground rent, rates, taxes, &c.	141 3	—	141 3
Collecting rates	330 14	34 15	365 9
Law and professional charges	32 18	—	32 18
	5,752 11	51 —	5,803 12
Instalment of loan repaid	—	—	800 —
Sinking fund for repayment of loans	—	—	1,900 —
Dividends on ditto	—	—	416 1
	—	—	8,919 13
Balance, income over and above expenditure	—	—	384 12
	—	—	9,304 5